

THE CPA JOURNAL—INDEX TO VOLUME 62

(January 1992—December 1992)

AC: Accounting
 AL: Accountants' Liability
 AU: Auditing
 CPAC: The CPA & the Computer
 CPAI: The CPA in Industry
 CPAM: The CPA Manager
 EBP: Employee Benefit Plans

ET: Estates & Trusts
 FT: Federal Taxation
 IT: International Taxation
 LTE: Letters to the Editor
 MAP: Management of an Accounting Practice
 MAS: Management Advisory Services

NV: News & Views
 PC: The Practitioner & the Computer
 PFP: Personal Financial Planning
 QR: Quality Review
 SEC: SEC Practice
 SLT: State & Local Taxation

AUTHOR INDEX

A

Abatemarco, Michael J., and Alfred Cavallaro, The Importance of Buy-Sell Agreements for Closely Held Corporations, ET, Feb, 57.
Alderman, Michael, and Eugene L. Winston, Original Issue Discount—Computation and Reporting, FT, Oct, 68.
Aldrige, C. Richard, and Jack O. Hall, Illustrations of Leases Involving Land and Buildings, AC, Aug, 58.
Altmark, Jill Leslie, 1991 Texas Tax Amendments, AC, Jul, 64.
Antognini, Walter G., and Kwang-Hyun Chung, Deferred Tax Accounting for Tax Carryforwards, AC, Oct, 58.
Appleton, Carol, Bruce M. Bird, and Steven M. Platau, Winning the Deductibility Game on Points, Feb, 24.
Aragona, Joseph F., and Joseph E. Godfrey, Group Term Life Insurance: The Old Way or the New Way?, PFP, Sep, 86.
Arady, Alex T., Robert G. McIendon, and James S. Johnson, OPEBS: FASB Prescribes Strong Medicine, Jul, 18.
Armitage, Jack L., Strategic Management for Public Accounting, CPAM, May, 70.
Arrigo, Marie, Help with the Home Office Deduction and Auto Expense Bonus, PFP, May, 73.
Atkinson, Jerrell A., Jerry Atkinson Explains the New Role of the PCP Executive Committee, May, 38.
Auerbach, William, Medical Flexible Spending Plans, EBP, Apr, 71.

B

Baer, Edward, and Marvin Waxler, Medical Insurance: Waiver of Co-Insurance May Constitute Fraud, PFP, Dec, 78.
Bagranoff, Nancy A., and Mark G. Simkin, Decision Support Tools for Choosing Accounting Software, CPAI, Nov, 82.
Bailey, Larry P., and Marilyn A. Pendergast, Compilations, Reviews and Audits: The Skills Required Relative to Public Confidence, Aug, 48.
Barton, Peter, and Clayton Sager, Back Pay Taxed in Racial Discrimination Case, FT, Apr, 60.
Barton, Peter, and Clayton Sager, CPA's Cost of Staying Physically Fit NOT Deductible, NV, Mar, 14.
Barton, Peter, and Frances Hill, Tax Court Allows Exclusion of payments Received for Community Property Interest in Pension, FT, Aug, 60.
Barton, Peter, and James Fischer, Payment Received to Relinquish Interest in Gifted Property is Excludable, NV, Jul, 11.
Battlne, Fred J., Collateralized Mortgage Obligations, PFP, Oct, 81.
Beets, S. Douglas, The Revised AICPA Code of Professional Conduct: Current Considerations, Apr, 26.
Belloirs, Chester, Value of Charitable Bequest must be Ascertainable at Date of death, ET, May, 67.
Bencosme, Cesar E., Richard W. Genetelli, and David B. Zigman, Recent U.S. Supreme Court Decisions on State and Local Tax Issues, Nov, 38.

Bertelsen, Rhea M., How to Set Up a Client Database, CPAM, Jun, 74.
Biagelsien, Alan, and Gina Blondo, Withholding on Foreign Partners—General Tax Limitations Apply, FT, May, 62.
Blondo, Gina, and Alan Biagelsien, Withholding on Foreign Partners—General Tax Limitations Apply, FT, May, 62.
Bird, Bruce M., Steven M. Platau, and Carol Appleton, Winning the Deductibility Game on Points, Feb, 24.
Bird, Bruce, Steven Platau, and Sid Etheredge, Excluding Utility Rebates from Gross Income, FT, Dec, 58.
Blanchard, Kenneth, Three Secrets of the One-Minute Manager, MAP, Apr, 76.
Blattmacher, Jonathan G., Assigning Insurance Policies to Charities, ET, Jan, 66.
Bodan, Joseph R., Taxation of Incentive Stock Options for Nonresident Individuals, SLT, Feb, 60.
Bodan, Joseph R., New York Treatment of Dividends from Subsidiaries, SLT, Nov, 79.
Bohtling, Alexander A. H., Book Review: *The McGraw-Hill Pocket Guide to Business Finance*, NV, Aug, 10.
Bohtling, Alexander A. H., Book Review: *Preparing Your Family to Manage Wealth*, NV, Apr, 7.
Bohtling, Alexander A. H., Book Review: *The McGraw-Hill Handbook of Global Trade and Investment Financing*, NV, Oct, 8.
Bolling, Rodger A., Linda M. Johnson, and Brian R. Greenstein, Prenuptial Agreements: What They Can and Cannot Accomplish, Sep, 50.
Boyce, Robert T., Exposure Draft on Compensated Absences and GASB Priority Projects, AC, Jul, 52.
Boyle, R. Shane, Duane R. Milano, and I. Craig McKay, DOS: Disaster or Security?, CPAC, Nov, 94.
Bralotta, Louis, Jr., A Local Practitioner's Guide to Internal Audit Services, May, 54.
Brandt, Frank A., Insuring Profits, CPAI, Aug, 70.
Bremser, Wayne G., and Kenneth M. Hiltobeltel, A Look at the Modified Cash Basis, AC, Feb, 49.
Briloff, Abraham J., Alice's Misadventures in Sob 51's Dirty Pool, Jun, 46.
Briloff, Lenore A., Sec. 2702 — Special Valuation Rules Personal Residence Trust, ET, Dec, 62.
Briloff, Lenore A., The Qualified Domestic Trust, ET, Jan, 64.
Brown, Doug, Balanced Worklife, MAP, Jan, 69.
Bryan, E. Lewis, Spreadsheet Keyboard Macros, PC, Feb, 69.
Bryan, E. Lewis, Microcomputer Transmitted Disease, PC, Jan, 75.
Burckel, Daryl V., Zoel W. Daughtrey, and Fonda Carter, The Controversy Surrounding Customer-Based Intangibles, May, 44.
Burke, John F., Book Review: *Auditing Standards and Procedures Manual 1992*, NV, Mar, 9.
Burke, John F., Book Review: *Unaccountable Congress*, NV, Dec, 8.
Byrne, Christopher J., Income Tax Consequences of an Inheritance, ET, Aug, 63.

C

Calhoun, Charles H., and Anthony J. Luizzo, Team Partners in Fraud Detection, Oct, 32.
Campos, Chris, and Bruno J. Graizzaro, Jr., CPAs and Business Interruption Loss Claims, Aug, 42.
Carmichael, Douglas R., and James L. Craig, Jr., A Visit to the FASB "Interviews with Members of the FASB", Jan, 40.
Carter, Fonda, Daryl V. Burckel, and Zoel W. Daughtrey, The Controversy Surrounding Customer-Based Intangibles, May, 44.
Castellano, Elaine, Final Amendments to the Fringe Benefits Regulations, FT, Oct, 66.
Cavallaro, Alfred, and Michael J. Abatemarco, The Importance of Buy-Sell Agreements for Closely Held Corporations, ET, Feb, 57.
Cerullo, Virginia M., Murphy Smith, and R. Steve McDuffy, Accounting with *Newviews*, Dec, 80.
Chapin, Donald H., Changing the Image of the CPA, Dec, 16.
Cherno, Rona, The Network, NV, Jul, 8.
Chovanack, Michael J., Loss Prevention for the Tax Practitioner, NV, Jun, 10.
Chung, Kwang-Hyun, and Walter G. Antognini, Deferred Tax Accounting for Tax Carryforwards, AC, Oct, 58.
Clark, Willis J., Jr., and Howard W. Kutcher, Estimated Taxes for Fiduciaries, ET, Mar, 58.
Clements, Bruce, and Paul Streer, The Tax on Contributions to Qualified Retirement Plans, Jan, 48.
Cohen, Eric E., Manufacturing Inventory Software Review, CPAC, Jun, 83.
Cohen, Eric E., Fonts-On-The-Fly, PC, Apr, 85.
Colabella, Patrick R., Mary Maury, and James F. Petersen, Electronic Filing, a Midterm Report, Nov, 60.
Collins, Adrian A., Highlights of Final Regulations—Sec. 401(k) Plans, EBP, Apr, 70.
Constantino, James P., New Estimated Gift Tax Payment Requirement, SLT, Feb, 66.
Coorsen, Harriet, Robert A. Esarnio, Jr., and Robert A. Dyson, Revisions in the Audits of Federal Government Contractors, Feb, 38.
Cottle, David, How to Have Happy Clients, CPAM, Nov, 87.
Craig, James L., Jr., and Douglas R. Carmichael, A Visit to the FASB "Interviews with Members of the FASB", Jan, 40.
Craig, Thomas R., Should the Client be Accepted?, AC, Nov, 64.
Crommett, Alfred F., Withdrawals from IRA without 10% Penalty, PFP, Nov, 90.
Cunningham, Maryanne, Reliance on a Trust Agreement Requires a Reading of Local Law, ET, Aug, 63.

D

D'Alessandro, Gregory, Book Review: *Government Accounting and Auditing Disclosure Manual*, NV, Jul, 9.
Daily, Glenn S., Life Insurance Sense and Nonsense, Sep, 58.

THE CPA JOURNAL—INDEX TO VOLUME 62

(January 1992—December 1992)

AC: Accounting
 AL: Accountants' Liability
 AU: Auditing
 CPAC: The CPA & the Computer
 CPAI: The CPA in Industry
 CPAM: The CPA Manager
 EBP: Employee Benefit Plans

ET: Estates & Trusts
 FT: Federal Taxation
 IT: International Taxation
 LTE: Letters to the Editor
 MAP: Management of an Accounting Practice
 MAS: Management Advisory Services

NV: News & Views
 PC: The Practitioner & the Computer
 PFP: Personal Financial Planning
 QR: Quality Review
 SEC: SEC Practice
 SLT: State & Local Taxation

AUTHOR INDEX

A

Abatemarco, Michael J., and Alfred Cavallaro, The Importance of Buy-Sell Agreements for Closely Held Corporations, ET, Feb, 57.
Alderman, Michael, and Eugene L. Winston, Original Issue Discount—Computation and Reporting, FT, Oct, 68.
Aldrige, C. Richard, and Jack O. Hall, Illustrations of Leases Involving Land and Buildings, AC, Aug, 58.
Altmark, Jill Leslie, 1991 Texas Tax Amendments, AC, Jul, 64.
Antognini, Walter G., and Kwang-Hyun Chung, Deferred Tax Accounting for Tax Carryforwards, AC, Oct, 58.
Appleton, Carol, Bruce M. Bird, and Steven M. Platau, Winning the Deductibility Game on Points, Feb, 24.
Aragona, Joseph F., and Joseph E. Godfrey, Group Term Life Insurance: The Old Way or the New Way?, PFP, Sep, 86.
Arady, Alex T., Robert G. McIendon, and James S. Johnson, OPEBS: FASB Prescribes Strong Medicine, Jul, 18.
Armitage, Jack L., Strategic Management for Public Accounting, CPAM, May, 70.
Arrigo, Marie, Help with the Home Office Deduction and Auto Expense Bonus, PFP, May, 73.
Atkinson, Jerrell A., Jerry Atkinson Explains the New Role of the PCP Executive Committee, May, 38.
Auerbach, William, Medical Flexible Spending Plans, EBP, Apr, 71.

B

Baer, Edward, and Marvin Waxler, Medical Insurance: Waiver of Co-Insurance May Constitute Fraud, PFP, Dec, 78.
Bagranoff, Nancy A., and Mark G. Simkin, Decision Support Tools for Choosing Accounting Software, CPAI, Nov, 82.
Bailey, Larry P., and Marilyn A. Pendergast, Compilations, Reviews and Audits: The Skills Required Relative to Public Confidence, Aug, 48.
Barton, Peter, and Clayton Sager, Back Pay Taxed in Racial Discrimination Case, FT, Apr, 60.
Barton, Peter, and Clayton Sager, CPA's Cost of Staying Physically Fit NOT Deductible, NV, Mar, 14.
Barton, Peter, and Frances Hill, Tax Court Allows Exclusion of payments Received for Community Property Interest in Pension, FT, Aug, 60.
Barton, Peter, and James Fischer, Payment Received to Relinquish Interest in Gifted Property is Excludible, NV, Jul, 11.
Battlino, Fred J., Collateralized Mortgage Obligations, PFP, Oct, 81.
Beets, S. Douglas, The Revised AICPA Code of Professional Conduct: Current Considerations, Apr, 26.
Belloirs, Chester, Value of Charitable Bequest must be Ascertainable at Date of death, ET, May, 67.
Bencosme, Cesar E., Richard W. Genetelli, and David B. Zigman, Recent U.S. Supreme Court Decisions on State and Local Tax Issues, Nov, 38.

Bertelsen, Rhea M., How to Set Up a Client Database, CPAM, Jun, 74.
Biagelisen, Alan, and Gina Biagelisen, Withholding on Foreign Partners—General Tax Limitations Apply, FT, May, 62.
Biagelisen, Alan, and Gina Biagelisen, Withholding on Foreign Partners—General Tax Limitations Apply, FT, May, 62.
Bird, Bruce M., Steven M. Platau, and Carol Appleton, Winning the Deductibility Game on Points, Feb, 24.
Bird, Bruce, Steven Platau, and Sid Etheredge, Excluding Utility Rebates from Gross Income, FT, Dec, 58.
Blanchard, Kenneth, Three Secrets of the One-Minute Manager, MAP, Apr, 76.
Blattmacher, Jonathan G., Assigning Insurance Policies to Charities, ET, Jan, 66.
Bodan, Joseph R., Taxation of Incentive Stock Options for Nonresident Individuals, SLT, Feb, 60.
Bodan, Joseph R., New York Treatment of Dividends from Subsidiaries, SLT, Nov, 79.
Bohtling, Alexander A. H., Book Review: *The McGraw-Hill Pocket Guide to Business Finance*, NV, Aug, 10.
Bohtling, Alexander A. H., Book Review: *Preparing Your Family to Manage Wealth*, NV, Apr, 7.
Bohtling, Alexander A. H., Book Review: *The McGraw-Hill Handbook of Global Trade and Investment Financing*, NV, Oct, 8.
Bolling, Rodger A., Linda M. Johnson, and Brian R. Greenstein, Prenuptial Agreements: What They Can and Cannot Accomplish, Sep, 50.
Boyce, Robert T., Exposure Draft on Compensated Absences and GASB Priority Projects, AC, Jul, 52.
Boyle, R. Shane, Duane R. Milano, and I. Craig McKay, DOS: Disaster or Security?, CPAC, Nov, 94.
Bralotta, Louis, Jr., A Local Practitioner's Guide to Internal Audit Services, May, 54.
Brandt, Frank A., Insuring Profits, CPAI, Aug, 70.
Bremser, Wayne G., and Kenneth M. Hiltbeltel, A Look at the Modified Cash Basis, AC, Feb, 49.
Briloff, Abraham J., Alice's Misadventures in Sob 51's Dirty Pool, Jun, 46.
Briloff, Lenore A., Sec. 2702 — Special Valuation Rules Personal Residence Trust, ET, Dec, 62.
Briloff, Lenore A., The Qualified Domestic Trust, ET, Jan, 64.
Brown, Doug, Balanced Worklife, MAP, Jan, 69.
Bryan, E. Lewis, Spreadsheet Keyboard Macros, PC, Feb, 69.
Bryan, E. Lewis, Microcomputer Transmitted Disease, PC, Jan, 75.
Burckel, Daryl V., Zoel W. Daughtrey, and Fonda Carter, The Controversy Surrounding Customer-Based Intangibles, May, 44.
Burke, John F., Book Review: *Auditing Standards and Procedures Manual 1992*, NV, Mar, 9.
Burke, John F., Book Review: *Unaccountable Congress*, NV, Dec, 8.
Byrne, Christopher J., Income Tax Consequences of an Inheritance, ET, Aug, 63.

C

Calhoun, Charles H., and Anthony J. Luizzo, Team Partners in Fraud Detection, Oct, 32.
Campos, Chris, and Bruno J. Graizzaro, Jr., CPAs and Business Interruption Loss Claims, Aug, 42.
Carmichael, Douglas R., and James L. Craig, Jr., A Visit to the FASB "Interviews with Members of the FASB", Jan, 40.
Carter, Fonda, Daryl V. Burckel, and Zoel W. Daughtrey, The Controversy Surrounding Customer-Based Intangibles, May, 44.
Castellano, Elaine, Final Amendments to the Fringe Benefits Regulations, FT, Oct, 66.
Cavallaro, Alfred, and Michael J. Abatemarco, The Importance of Buy-Sell Agreements for Closely Held Corporations, ET, Feb, 57.
Cerullo, Virginia M., Murphy Smith, and R. Steve McDuffy, Accounting with *Newviews*, Dec, 80.
Chapin, Donald H., Changing the Image of the CPA, Dec, 16.
Cherno, Rona, The Network, NV, Jul, 8.
Chovanack, Michael J., Loss Prevention for the Tax Practitioner, NV, Jun, 10.
Chung, Kwang-Hyun, and Walter G. Antognini, Deferred Tax Accounting for Tax Carryforwards, AC, Oct, 58.
Clark, Willis J., Jr., and Howard W. Kutcher, Estimated Taxes for Fiduciaries, ET, Mar, 58.
Clements, Bruce, and Paul Streer, The Tax on Contributions to Qualified Retirement Plans, Jan, 48.
Cohen, Eric E., Manufacturing Inventory Software Review, CPAC, Jun, 83.
Cohen, Eric E., Fonts-On-The-Fly, PC, Apr, 85.
Colabella, Patrick R., Mary Maury, and James F. Petersen, Electronic Filing, a Midterm Report, Nov, 60.
Collins, Adrian A., Highlights of Final Regulations—Sec. 401(k) Plans, EBP, Apr, 70.
Constantino, James P., New Estimated Gift Tax Payment Requirement, SLT, Feb, 66.
Coorsen, Harriet, Robert A. Esarnio, Jr., and Robert A. Dyson, Revisions in the Audits of Federal Government Contractors, Feb, 38.
Cottle, David, How to Have Happy Clients, CPAM, Nov, 87.
Craig, James L., Jr., and Douglas R. Carmichael, A Visit to the FASB "Interviews with Members of the FASB", Jan, 40.
Craig, Thomas R., Should the Client be Accepted?, AC, Nov, 64.
Crommett, Alfred F., Withdrawals from IRA without 10% Penalty, PFP, Nov, 90.
Cunningham, Maryanne, Reliance on a Trust Agreement Requires a Reading of Local Law, ET, Aug, 63.

D

D'Alessandro, Gregory, Book Review: *Government Accounting and Auditing Disclosure Manual*, NV, Jul, 9.
Daily, Glenn S., Life Insurance Sense and Nonsense, Sep, 58.

Dalton, John, and Wanda A. Wallace, Apply APB No. 21 When To Impute Rates of Interest, AC, Dec, 54.

Daughtrey, Zoel W., Daryl V. Burckel, and Fonda Carter, The Controversy Surrounding Customer-Based Intangibles, May, 44.

De Rosa, Albert, Operating Expenses of a Business Not Deductible as an Administrative Expense, ET, Mar, 57.

Denney, Robert, How to Run a Firm (or Anything Else for that Matter), CPAM, Jun, 75.

Deppe, Larry A., John W. Hardy, Client Acceptance: What to Look for and Why, May, 20.

Dieter, Richard, Reporting and Related Auditor Involvement in 1995, Jan, 36.

Dikman, Bernard L., and Arnold Rowan, Employee's Reimbursed Expenses, FT, Jan, 61.

Dirkes, Kenneth J., A Reasonably Objective Basis for Financial Forecasts, Aug, 28.

Diwan, Scott, Using Stepped-Up Basis On Sale After Spouse's Death, ET, Apr, 66.

Donelan, Joseph G., and John E. Eisea, Costs and Benefits of APFS Accreditation, PFP, Feb, 67.

Doost, Roger K., ROI Revisited, MAS, Feb, 61.

Doost, Roger K., Zero-Based Control System: It Can Work in Good Times and in Bad, CPAI, Jun, 72.

Dufek, Thomas N., Performance Bonding in the Construction Industry, Oct, 50.

Dyson, Robert A., and Robert A. Esernio, Jr., and Harriet Coorsen, Revisions in the Audits of Federal Government Contractors, Feb, 38.

E

Editors, The, Annual Year-End Accounting and Auditing Update, Dec, 34.

Editors, The, Year-end Accounting and Auditing Advantages, Jan, 16.

Eichan, Mitchell, Sales Tax on Delivery Charges, SLT, Dec, 66.

Eichler, Emanuel, The Jeopardy of Leaving Your IRA to a Trust, ET, Nov, 78.

Eichner, Jeffrey H., Deferred Annuities = Safety and Tax Advantages, PFP, Apr, 79.

Elliot, Robert K., Information Technology: The Third Wave, Nov, 22.

Elliot, Robert K., and Peter D. Jacobson, Audit Independence: Concept and Application, Mar, 34.

Eisea, John E., and Joseph G. Donelan, Costs and Benefits of APFS Accreditation, PFP, Feb, 67.

Englander, Jeffrey P., Handling Sexual Harassment in the Workplace, Feb, 14.

Englard, Baruch, Maintaining Client Records: A Short Data Base Program, CPAC, Jul, 70.

Englard, Baruch, and Max Gottlieb, Impairment of Long-Lived Assets: Recognition, Measurement and Disclosure, AC, Sep, 72.

Englebrecht, Ted D., and Evelyn C. Hume, Receipt of Partnership Interest for Services: Income or Not?, Mar, 28.

Esernio, Robert A., Jr., Robert A. Dyson, and Harriet Coorsen, Revisions in the Audits of Federal Government Contractors, Feb, 38.

Etheredge, Sid, Bruce Bird, and Steven Plateau, Excluding Utility Rebates from Gross Income, FT, Dec, 58.

F

Farely, Richard, Using Charitable Trusts, ET, Dec, 62.

Fay, Jack R., Europe's Taxation of Individuals from Austria to Yugoslavia, Oct, 39.

Fein, Richard, Ronald C. Mannino, and Anthony T. Krzystofski, Is Roberta's Job Professor Mann's Problem?, CPAI, Dec, 70.

Felnschreiber, Robert, Advance Pricing Agreements: Advantageous or Not?, Jun, 58.

Ferraro, Alyse J., Security Totalization Agreements, IT, Mar, 65.

Ferraro, Alyse J., Payor Held Liable for Withholding, IT, Oct, 76.

Fielding, John J., California Lower Court Upholds Worldwide Combined Reporting, SLT, Sep, 76.

Firester, Jonathan, and Leonard Feder, Microcomputers 101: Understanding the Basics, CPAC, Jun, 82.

Fischer, James, and Peter Barton, Payment Received to Relinquish Interest in Gifted Property is Excludible, NV, Jul, 11.

Fitzsimons, Adrian, and Marc Levine, SAS No. 67 Fine Tunes the Confirmation Process, Oct, 26.

Flashner, Martin J., Acquired Customer List is Classified as Goodwill, FT, Feb, 56.

Foreman, Gerald, Inventory Capitalization Adjustment Late Filing, FT, Feb, 53.

Freeman, Gary R., and Darlene A. Smith, Accounting for Income Taxes—SFAS 109, Apr, 16.

G

Garris, Henry A., Retailers Must Accrue Reimbursement of Co-op Ads, FT, Jun, 68.

Gattegno, Jerrold S., and Jeffery S. Peters, Connecticut—Discretionary Authority Adjustments, SLT, Apr, 74.

Gaviak, Susan, Short-Term Auto Leasing, NV, Jul, 6.

Geller, Sheldon M., Employee Benefit Plan—Update, EBP, Jul, 59.

Geller, Sheldon M., Self-Directed Investment Disqualifies Plan, EBP, Mar, 61.

Geller, Sheldon M., Employee Benefit Plans Update, EBP, Aug, 66.

Gellis, Harold C., Developments in Technology, NV, Nov, 16.

Genetelli, Richard W., David B. Zigman, and Cesar E. Bencomase, Recent U.S. Supreme Court Decisions on State and Local Tax Issues, Nov, 38.

Genetelli, Richard W., and David B. Zigman, New York Tax Tribunal Clarifies the Standards for Combined Reporting, SLT, Oct, 72.

Gevertzman, Paul, Age-Weighted Profit Sharing Plans "Benefit Older Employees", EBP, Mar, 63.

Gevertzman, Paul, 401(k) Hardship Distributions—Final Regulations, EBP, Apr, 70.

Gilitz, Bernard, Value of Prior Gift Includable as Adjusted Taxable Gift, ET, Jan, 64.

Glazer, Alan S., and Henry R. Jaenicke, Art and Historical Treasures: A Solution to the Museum Collection Controversy, AC, Mar, 46.

Godfrey, Joseph E., and Joseph F. Aragona, Group Term Life Insurance: The Old Way or the New Way?, PFP, Sep, 86.

Goldman, Larry, IRS Offers a Simplified Depreciation Election—But Beware, NV, Dec, 13.

Goldstein, Michael, Management Succession—Plan Now or Pay Later, Aug, 14.

Goldstein, Stanley, Goldstein on Goldstein, NV, Dec, 14.

Goldwasser, Dan L., Loss Prevention: It Can No Longer be Ignored, Jun, 28.

Goldwasser, Dan L., Importance of Having Insurance, AL, Mar, 66.

Goldwasser, Henry, New York City UBT: Special Exemption for Corporate Partners, SLT, May, 68.

Gorman, Jerry, and Richard Stein, Keeping the Financial Scorecard—Accounting for a Sports Franchise, Jun, 18.

Gottlieb, Max, and Baruch Englard, Impairment of Long-Lived Assets: Recognition, Measurement and Disclosure, AC, Sep, 72.

Grabkowitz, Henry S., Corporation Shareholder Medical Insurance and the NYC Alternative Base, SLT, Sep, 76.

Grabkowitz, Henry, Tax Planning in the Connecticut Tax Environment, SLT, Jan, 68.

Graizzaro, Bruno J., Jr., and Chris Campos, CPAs and Business Interruption Loss Claims, Aug, 42.

Greenstein, Brian R., Linda M. Johnson, and Rodger A. Bolling, Prenuptial Agreements: What They Can and Cannot Accomplish, Sep, 50.

Greenstein, Brian, Michael P. Waters, and Mark B. Persellin, Scrutiny of S Corporation Distributions, Dec, 42.

Gurnick, David, The Accountant's Role in Assisting Franchisors, Dec, 48.

H

Haffon, Robert, Taxation of Non-Residents, SLT, Nov, 79.

Hall, Jack O., and C. Richard Aldrige, Illustrations of Leases Involving Land and Buildings, AC, Aug, 58.

Hardy, John W., and Larry A. Deppe, Client Acceptance: What to Look for and Why, May, 20.

Haserot, Phyllis Weiss, Maintaining Loyalty and Productivity, CPAM, Jul, 68.

Hendler, Harold M., Tax Aspects of Corporate Bankruptcy, CPAI, Aug, 70.

Hill, Frances, and Peter Barton, Tax Court Allows Exclusion of payments Received for Community Property Interest in Pension, FT, Aug, 60.

Hillebelle, Kenneth M., and Wayne G. Bremser, A Look at the Modified Cash Basis, AC, Feb, 49.

Hines, Charles E., Divorcing: Should You Sell Your Marital Home?, FT, Feb, 54.

Hogland, Thomas W., Computers in Accounting: For the Brave, A New World, NV, Nov, 9.

Holder, William W., Special Committee on Financial Reporting: Initial Report, NV, Jun, 8.

Horowitz, Barry, Connecticut Sales and Use Tax Preparation Services, SLT, Aug, 69.

Horowitz, Barry, Guidelines Concerning Corporate Partners, SLT, Feb, 66.

Hume, Evelyn C., and Ted D. Englebrecht, Receipt of Partnership Interest for Services: Income or Not?, May, 28.

Hutton, Clifford E., and Darlene A. Smith, Update on Estate Taxation of Non-Resident Aliens, ET, Oct, 70.

Hymon, Martin, Suspended Losses and Dispositions, FT, Jan, 62.

I

Istvan, Don, Plan Now, Collect Sooner, NV, Mar, 8.

J

Jackson, George S., Requirements for British Chartered Accountants, NV, May, 15.

Jackson, Rick, Review of Timeslips Release 5, CPAC, Oct, 83.

Jacobson, Peter D., and Robert K. Elliott, Audit Independence: Concept and Application, Mar, 34.

Jaenicke, Henry R., and Alan S. Glazer, Art and Historical Treasures: A Solution to the Museum Collection Controversy, AC, Mar, 46.

Jedrlink, Judith A., The Dacey Case: How to Avoid Probate and U.S. Citizenship, IT, Oct, 76.

Johnson, Daniel, Cracking Down on the Paper Parade, MAP, Apr, 77.

Johnson, James S., Robert G. Mcendon, and Alex T. Arcady, OPEBS: FASB Prescribes Strong Medicine, Jul, 18.

Johnson, Janice M., Facing the 1992 Individual Tax Return Filing Season: Are You Ready?, Jan, 30.

Johnson, Linda M., Rodger A. Bolling, and Brian R. Greenstein, Prenuptial Agreements: What They Can and Cannot Accomplish, Sep, 50.

Jordan, Charles E., Gwen R. Pate, and Stan J. Clark, SFAS 94: Did It Produce Its Intended Effect?, AC, Apr, 56.

K

Karnes, Allan, James B. King, and Robert B. Welker, GAAs and the Small Business Auditor Ten Years Later, Apr, 34.

Katz, William, Bargain Purchase Element in LIFO Inventories at Risk, FT, May, 64.

Kelser, Laurence, IRS Introduces New Offer in Compromise Procedures, Aug, 22.

Keller, Israel, Landmark Costs Doubt on IRS Position, FT, Nov, 68.

Kemp, Cheryl, The IRS "Ceiling Rule" and Securities Partnerships, FT, Jun, 69.

Kessler, Stuart, Think of the Children, NV, Dec, 13.

King, James B., Allan Karnes, and Robert B. Welker, GAAs and the Small Business Auditor Ten Years Later, Apr, 34.

Knight, Lee G., and Ray A. Knight, Preserving Family Net Worth, Sep, 18.

Knight, Lee G., and Ray A. Knight, The Liquidity Crisis: Pension and IRA Assets as a Solution, Jun, 38.

Knight, Ray A., and Lee G. Knight, The Liquidity Crisis: Pension and IRA Assets as a Solution, Jun, 38.

Knight, Ray A., and Lee G. Knight, Preserving Family Net Worth, Sep, 18.

Koebele, Deborah A., More Single Audit Guidance Coming, AU, Jul, 54.

Koebele, Deborah A., and LeRoy Mitchell, GASB Issues Statement on Governmental Colleges and Universities, AC, Jan, 54.

Koebele, Deborah A., and LeRoy Mitchell, Update on Revision of SAS 63, AU, Jan, 57.

Koenig, Steven, Current and Changing Developments in Employee Benefit Plans, EBP, Mar, 61.

Korniczky, Anna, and Siu Kwan, Non-Deductibility of Life Insurance Premiums as Collateral for Note, ET, Dec, 64.

Kowal, Bruce D., Taxation of Sale of Real Property by S Corporation, SLT, Nov, 79.

Kramer, Jack P., Is There Trouble on the Horizon?, AL, Mar, 66.

Krzystofik, Anthony T., Richard Fein, and Ronald C. Mannino, Is Roberto's Job Professor Mann's Problem?, CPAI, Dec, 70.

Kutcher, Howard W., and Willis J. Clark, Jr., Estimated Taxes for Fiduciaries, ET, Mar, 58.

Kwan, Siu, and Anna Korniczky, Non-Deductibility of Life Insurance Premiums as Collateral for Note, ET, Dec, 64.

L

Langer, David, The Age-Weighted Profit Sharing Plan, a New Planning Tool for Retirement, PFP, Dec, 74.

Langer, David, Planners Cope With SFAS 106, PFP, Dec, 75.

Levin, Mark H., Inequity in the Treatment of the Estate Tax Deduction, SLT, Jan, 68.

Levine, Marc, and Adrian Fitzsimons, SAS No. 67 Fine Tunes the Confirmation Process, Oct, 26.

Lin, P. Paul, Jeffrey R. Miller and L. Murphy Smith, Selecting the Best Spreadsheet, PC, Apr, 82.

Lipoff, Lawrence M., Corporate Minimum Tax and Charitable Contributions, SLT, Jul, 62.

Litvack, Rose, Food Processing Machinery Does Not Qualify for Sales Tax Exemptions, SLT, Dec, 66.

Lo, Edward Y., Tax Liens or Statute of Limitations, ET, Jan, 63.

London, Coy, Keith Smith, and Robert Whitts, Treatment of Certain Practice Problems in the Statement of Cash Flows, AC, May, 60.

Lubin, Mark L., Regulations on Dual Resident Shareholders of S Corporations, IT, Oct, 77.

Luczak, Mark, Network Administrators: What They Do, Why You Need Them, PC, Mar, 73.

Luczak, Mark, Telecommuting: How to Meet the Challenges of a Changing Workforce, NV, May, 6.

Luizzo, Anthony J., and Charles H. Calhoun, Team Partners in Fraud Detection, Oct, 32.

Lux, Joseph A., Taxation of Connecticut S Corporation Shareholders, SLT, Oct, 73.

M

Maccarrone, Eugene T., and Martha S. Weisel, The CPA License at Divorce, Mar, 22.

Malcol, Melvin L., Problems with Power in Irrevocable Life Insurance Trusts, PFP, Oct, 80.

Mancuso, Anthony J., Personal Financial Statements, Sep, 66.

Mancuso, Anthony J., The Third Year of Quality Review Begins—Now it's the Sole Practitioners' Turn, QJR, Jun, 18.

Mancuso, Anthony J., Analytical Procedures, QJR, Apr, 90.

Mannino, Ronald C., Richard Fein, and Anthony T. Krzystofik, Is Roberto's Job Professor Mann's Problem?, CPAI, Dec, 70.

Marshall, Anthony P., The Courts and IRS Assist Planners Who Have Million Dollar GST Problems, PFP, Oct, 79.

Mastracchio, Nicholas J., Jr., and Josef Schmees, Analytical Procedures That Work, Nov, 46.

Maury, Mary, Patrick R. Colabella, and James F. Petersen, Electronic Filing, a Midterm Report, -JV, 60.

McDuffy, R. Steve, Murphy Smith, and Virginia M. Cerullo, Accounting with Newviews, Dec, 80.

McKay, I. Craig, Duane R. Milano, and R. Shane Boyle, DOS: Disaster or Security?, CPAC, Nov, 94.

Mclendon, Robert G., Alex T. Arcady, and James S. Johnson, OPEBS: FASB Prescribes Strong Medicine, Jul, 18.

Mears, William H., Jr., A Gift or Residence Trust, PFP, Jun, 78.

Melior, Paul, The Door to Communications with Impact, NV, Nov, 9.

Meyers, Andrew R., Allocation of Expenses, ET, Mar, 58.

Meyers, Andrew R., Estate or Income Tax Deductions, ET, Mar, 59.

Milano, Duane R., R. Shane Boyle, and I. Craig McKay, DOS: Disaster or Security?, CPAC, Nov, 94.

Mitchell, LeRoy, and Deborah A. Koebels, GASB Issues Statement on Governmental Colleges and Universities, AC, Jan, 54.

Mitchell, LeRoy, and Deborah A. Koebels, Update on Revision of SAS 63, AU, Jan, 57.

Morin, Nicholas A., Stiff Penalties for Failure to File Federal Form 5472, SLT, Jul, 62.

Morris, Ed, Accrual of Real Estate Taxes—Elections Required, FT, Aug, 60.

Morris, Ed, Mortgage Points—IRS Spells Out the Rules, NV, May, 16.

Morris, Ed, New Limits on Auto Deductions, NV, Aug, 12.

Morris, Ed, New Rules for Corporate Tax Year Changes, FT, Apr, 64.

Munter, Paul, The Financial Instruments Project Marches On, Jul, 30.

Musso, Francis J., Activity Based Costing for Defense Contractors, AL, May, 79.

Myerberg, Neal P., Advantages of Planned Giving, Sep, 26.

N

Nayman, Laurence D., and Joy Schaum, The Minimum Tax Credit: A Full Benefit to Future Years?, FT, Apr, 61.

Neuman, Thomas O., Maryland Tax Changes, SLT, Dec, 68.

O

O'Connell, Daniel, U.S. Supreme Court Reviews State and Local Taxation Issues, Mar, 16.

O'Connell, Daniel, Throwout is Alive and Well in Connecticut, SLT, May, 68.

Oliva, Robert R., New Proposed One-Class-of-Stock Regulations, Feb, 44.

Orr, John P., Jr., Records Retention for ADP Systems, FT, Oct, 67.

Osborne, Jayne E., Managing Partners Tackle Rapid Change, MAP, Jan, 71.

Osborne, Jayne E., Supervising Superstars: Talent and Temperament, CPAM, Sep, 84.

P

Pacter, Paul, Revising GAAP for Consolidations: Join the Debate, Jul, 38.

Pany, Kurt, and Steve Wheeler, A Test of Analytical Procedure Effectiveness, AU, Jun, 64.

Pales, Yoram C., and Harry Zvi-Davis, A Suggestion to Have Auditors' Personal Signatures on Audit Reports, Dec, 56.

Pendergast, Marilyn A., and Larry P. Bailey, Complications, Reviews and Audits: The Skills Required Relative to Public Confidence, Aug, 48.

Persellin, Mark B., Michael P. Watters, and Brian Greenstein, Scrutiny of S Corporation Distributions, Dec, 42.

Persoff, Hene Leopold, Distributions in High Net Worth Divorces, Sep, 34.

Person, Stanley, Providing for College Education in the 21st Century, PFP, Apr, 79.

Peters, Jeffrey S., Update on State Tax Issues Before the U.S. Supreme Court, SLT, Apr, 73.

Petersen, James F., Patrick R. Colabella, and Mary Maury, Electronic Filing, a Midterm Report, Nov, 60.

Picciurro, Michael H., Planning an Audit of an Employee Benefit Plan, AU, Apr, 58.

Platau, Steven M., Bruce M. Bird, and Carol Appleton, Winning the Deductibility Game on Points, Feb, 24.

Platau, Steven, Bruce Bird, and Sid Etheredge, Excluding Utility Rebates from Gross Income, FT, Dec, 58.

Platstock, Mark A., Computer Technology and the CPA—The Present and the Future, Nov, 52.

Podgor, Benjamin, This HMO Will Go Broke, NV, Dec, 9.

Pollack, Lawrence A., Earnings Stripping: The Proposed Regulations, Oct, 42.

Pollack, Lawrence A., Worthless Stock Loss is Allocable to Foreign Source Income, IT, Mar, 64.

Pottinger, Mario, New Jersey's Resident Credit for Taxes Paid to Other Jurisdictions, SLT, Aug, 69.

Powell, Kenneth, Election to Delay Retirement Benefit Payments may be Detrimental, EBP, Apr, 71.

Powell, Kenneth, Minimum Retirement Plan Distributions, EBP, Mar, 62.

Pustorino, Anthony R., The Case for a Disclosed Exam, Apr, 42.

R

Rappaport, Bernard, Proposed Regulations for Disguised Sales: Blame Congress Not IRS, FT, Jul, 56.

Reilly, Robert, Interstate Intangible Asset Transfer Programs, Aug, 34.

Reinstein, Alan, and Neal F. Zelenko, Practice Continuation Plans: A Neglected Necessity, MAP, Mar, 69.

Rosenberg, Kenneth M., Early Distributions and the 10% "Penalty", FT, Nov, 74.

Rottenstreich, Zvi, Qtip Treatment for a Personal Residence, ET, May, 69.

Rouse, Robert W., The Case of the Misdirected Procedures, AU, Apr, 57.

Rowan, Arnold, and Bernard L. Dikman, Employee's Reimbursed Expenses, FT, Jan, 61.

Rubenstein, Daniel B., Natural Capital and Invisible Interests in Natural Resources, Mar, 28.

Rubin, Steven, Compilation and Review: The Standards, They are a Changin', Jun, 50.

Rubin, Steven, You ARSced for it, AU, Mar, 51.

Rutledge, Marilyn Z., Cira Financial Statements and Required Supplementary Information, Feb, 32.

Ryniker, Roy S., Applying Economic CPR to a Distressed Company, Jul, 26.

S

Sager, Clayton, and Peter Barton, CPA's Cost of Staying Physically Fit not Deductible, NV, Mar, 14.

Saslaw, Joseph S., Prosecution of Taxpayer's Mistresses for Failure to Pay Income Tax Reversed, ET, May, 65.

Sayah, Cheri, New York's Income Tax Treatment of Nonresident Taxpayers, SLT, Jul, 62.

Schmees, Josef, and Nicholas J. Mastracchio Jr., Analytical Procedures That Work, Nov, 46.

Schulman, Michael David, Election to Expense Certain Depreciable Business Assets, FT, Jan, 60.

Secemski, Kenneth G., Planning for the Physically and Developmentally Impaired, PFP, Jan, 73.

Sharp, Andrew D., Accounting for Soil Contamination and Asbestos Removal, AC, Jan, 55.

Sherman, W. Richard, and A. J. Stagliano, A Half-dozen Uses for a QTIP, Mar, 40.

Silver, Marilyn, The Choice between Selling or Renting a Principal Residence, FT, Feb, 54.

Simkin, Mark G., and Nancy A. Bagranoff, Decision Support Tools for Choosing Accounting Software, CPAI, Nov, 82.

Slott, Edward A., The Facts about Qdots: Beware of Estate Tax Traps, ET, Apr, 67.

Smith, Darlene A., and Clifford E. Hutton, Update on Estate Taxation of Non-Resident Aliens, ET, Oct, 70.

Smith, Darlene A., and Gary R. Freeman, Accounting for Income Taxes—SFAS 109, Apr, 16.

Smith, Keith, Robert Whitts, and Coy London, Treatment of Certain Practice Problems in the Statement of Cash Flows, AC, May, 60.

Smith, Michael F., Estate Planning with Private Annuities, PFP, May, 75.

Smith, Murphy, R. Steve McDuffy, and Virginia M. Cerullo, Accounting with Newviews, Dec, 80.

Sonenberg, Neil, Specific Regulations Regarding Collection of Sales Tax in Interior Cleaning, SLT, Dec, 66.

Spencer, Martin M., Maximizing the Dependency Deduction, NV, Mar, 14.

Stack, Larry, Performance Audits, CPAI, Aug, 70.

Stagliano, A. J., and W. Richard Sherman, A Half-dozen Uses for a QTIP, Mar, 40.

Stein, Richard, and Jerry Gorman, Keeping the Financial Scorecard—Accounting for a Sports Franchise, Jun, 18.

Stone, Peter F., Scriptoplegia: CPAs Suffer from it, CPAI, Oct, 74.

Strauss, Paul S., Managing Change, MAP, Feb, 63.

Stroer, Paul, and Bruce Clements, The Tax on Contributions to Qualified Retirement Plans, Jan, 48.

Sumutka, Alan R., Employee or Independent Contractor?, Apr, 48.

T

Tager, Cheryl R., The Grim Reaper Takes its Toll, ET, Nov, 76.

Tager, Cheryl R., Stock Restrictions Disqualify Marital Deduction, ET, Nov, 76.

Telcher, Julius, Tax Shelter Bailouts through Gratuitous Transfers of Partnership Interests, FT, Aug, 61.

Taub, Ivan R., Expanding the Annual Gift Tax Exclusion, ET, Jan, 64.

Taylor, Charles W., The Case for a Nondisclosed Exam, Apr, 43.

Temple, Raymond M., Auditors as Business Advisors: Logical Extension of SAS 55, AU, Jan, 58.

Tighe, Joseph A., III, Sales of Hawaiian Real Property by Nonresident, SLT, Oct, 72.

V

Via, Michael M., Small Cap Stocks: A Long-Term View from the Trenches, PFP, Jan, 72.

Vitucci, John N., Trusts as Active Investors, CPAI, Sep, 80.

W

Wahmann, Sally A., The Impact of the Alternative Minimum Tax On Middle Class America, FT, Mar, 54.

Wallace, Wanda A. and John Dalton, Apply APB No. 21 When To Impute Rates of Interest, AC, Dec, 54.

Warner, Paul D., SAS 70: Reports on the Processing of Transactions by Service Organizations, Nov, 30.

Watters, Michael P., Mark B. Persellin, and Brian Greenstein, Scrutiny of S Corporation Distributions, Dec, 42.

Weisel, Martha S., and Eugene T. Maccarrone, The CPA License at Divorce, Mar, 22.

Welker, Robert B., Allan Karnes, and James B. King, GAAs and the Small Business Auditor Ten Years Later, Apr, 34.

Wencrofsky, Michael, Pacific First, FT, Oct, 66.

Wheeler, Steve, and Kurt Pany, A Test of Analytical Procedure Effectiveness, AU, Jun, 64.

Whitis, Robert, Keith Smith, and Coy London, Treatment of Certain Practice Problems in the Statement of Cash Flows, AC, May, 60.

Wicks, Jack, Printing By the Ouncel, CPAC, Aug, 73.

Wicks, Jack, What's New, CPAC, Aug, 73.

Willens, Robert, IRS Broadens the Definition of Wash Sales: Can Cottage Savings Carry the Day?, Jul, 48.

Winston, Eugene L., and Michael Alderman, Original Issue Discount—Computation and Reporting, FT, Oct, 68.

Wolosky, Gabe M., New York Clarifies Law as to Insurable Interests of Charities, ET, Nov, 76.

Wyatt, Arthur R., International Accounting Standards: Are They Coming to America?, Oct, 16.

Z

Zochter, Morton, Alternative Minimum Tax Net Operating Losses and Individual Taxpayers, FT, Nov, 68.

Zolenko, Neal F., and Alan Reinstein, Practice Continuation Plans: A Neglected Necessity, MAP, Mar, 69.

Zheutlin, Alan, Contractors and Trust Fund Problems, FT, Jun, 68.

Zigman, David B., and Richard W. Genetelli, New York Tax Tribunal Clarifies the Standards for Combined Reporting, SLT, Oct, 72.

Zigman, David B., Richard W. Genetelli, and Cesar E. Bencosme, Recent U.S. Supreme Court Decisions on State and Local Tax Issues, Nov, 38.

Zimmerman, Philip, Be Fair to the Commission Agent, NV, Dec, 14.

Zvi-Davis, Harry, and Yoram C. Peles, A Suggestion to Have Auditors' Personal Signatures on Audit Reports, Dec, 56.

FEATURE ARTICLES

Accountant's Role in Assisting Franchisors, The, by David Gurnick, Dec, 48.

Accounting for Income Taxes—SFAS 109, by Darlene A. Smith, and Gary R. Freeman, Apr, 16.

Advance Pricing Agreements: Advantageous or Not?, by Robert Feinschreiber, Jun, 58.

Advantages of Planned Giving, by Neal P. Myerberg, Sep, 26.

Alice's Misadventures in Sub 51's Dirty Pool, by Abraham J. Briloff, Jun, 46.

Analytical Procedures That Work, by Nicholas J. Mastracchio Jr., and Josef Schmees, Nov, 46.

Annual Year-End Accounting and Auditing Update, by The Editors, Dec, 34.

Applying Economic CPR to a Distressed Company, by Roy S. Ryniker, Jul, 26.

Audit Independence: Concept and Application, by Robert K. Elliott, and Peter D. Jacobson, Mar, 34.

Case for a Disclosed Exam, The, by Anthony R. Pustorino, Apr, 42.

Case for a Nondisclosed Exam, The, by Charles W. Taylor, Apr, 43.

Changing the Image of the CPA, by Donald H. Chapin, Dec, 16.

Circ Financial Statements and Required Supplementary Information, by Marilyn Z. Rutledge, Feb, 32.

Client Acceptance: What to Look for and Why, by John W. Hardy, and Larry A. Deppe, May, 20.

Compilation and Review: The Standards, They are a Changing, by Steven Rubin, Jun, 50.

Compilations, Reviews and Audits: The Skills Required Relative to Public Confidence, by Larry P. Bailey, and Marilyn A. Pendergast, Aug, 48.

Computer Technology and the CPA—The Present and the Future, by Mark A. Plostock, Nov, 52.

Controversy Surrounding Customer-Based Intangibles, The, by Daryl V. Burckel, Zoel W. Daughtrey, and Fonda Carter, May, 44.

CPA License at Divorce, The, by Eugene T. Maccarrone, and Martha S. Weisel, Mar, 22.

CPAs and Business Interruption Loss Claims, by Chris Campos, and Bruno J. Graizzaro, Jr., Aug, 42.

Distributions in High Net Worth Divorces, by Ilene Leopold Persoff, Sep, 34.

Earnings Stripping: The Proposed Regulations, by Lawrence A. Pollack, Oct, 42.

Electronic Filing, a Midterm Report, by Patrick R. Colabella, Mary Maury, and James F. Petersen, Nov, 60.

Employee or Independent Contractor?, by Alan R. Sumutka, Apr, 48.

Europe's Taxation of Individuals from Austria to Yugoslavia, by Jack R. Fay, Oct, 39.

Facing the 1992 Individual Tax Return Filing Season: Are You Ready?, by Janice M. Johnson, Jan, 30.

Financial Instruments Project Marches On, The, by Paul Munter, Jul, 30.

GAAs and the Small Business Auditor Ten Years Later, by Allan Karnes, James B. King, and Robert B. Welker, Apr, 34.

Half-dozen Uses for a QTIP, A, by W. Richard Sherman, and A. J. Stagliano, Mar, 40.

Handling Sexual Harassment in the Workplace, by Jeffrey P. Englander, Feb, 14.

Information Technology: The Third Wave, by Robert K. Elliot, Nov, 22.

International Accounting Standards: Are They Coming to America?, by Arthur R. Wyatt, Oct, 16.

Interstate Intangible Asset Transfer Programs, by Robert Reilly, Aug, 34.

IRS Broadens the Definition of Wash Sales: Can Cottage Savings Carry the Day?, by Robert Willens, Jul, 48.

IRS Introduces New Offer in Compromise Procedures, by Laurence Keiser, Aug, 22.

Jerry Atkinson Explains the New Role of the PCP Executive Committee, by Jerrell A. Atkinson, May, 38.

Keeping the Financial Scorecard—Accounting for a Sports Franchise, by Jerry Gorman, and Richard Stein, Jun, 18.

Life Insurance Sense and Nonsense, by Glenn S. Daily, Sep, 58.

Liquidity Crisis: Pension and IRA Assets as a Solution, The, by Lee G. Knight, and Ray A. Knight, Jun, 38.

Local Practitioner's Guide to Internal Audit Services, A, by Louis Brajotta, Jr., May, 54.

Loss Prevention: It Can No Longer be Ignored, by Dan L. Goldwasser, Jun, 28.

Management Succession—Plan Now or Pay Later, by Michael Goldstein, Aug, 14.

Natural Capital and Invisible Interests in Natural Resources, by Daniel B. Rubenstein, Mar, 28.

New Proposed One-Class-of-Stock Regulations, by Robert R. Oliva, Feb, 44.

OPEBS: FASB Prescribes Strong Medicine, by Robert G. McLendon, Alex T. Arcady, and James S. Johnson, Jul, 18.

Performance Bonding in the Construction Industry, by Thomas N. Dufek, Oct, 50.

Personal Financial Statements, by Anthony J. Mancuso, Sep, 66.

Pre-nuptial Agreements: What They Can and Cannot Accomplish, by Linda M. Johnson, Rodger A. Bolling, and Brian R. Greenstein, Sep, 50.

Preserving Family Net Worth, by Ray A. Knight, and Lee G. Knight, Sep, 18.

Reasonably Objective Basis for Financial Forecasts, A, by Kenneth J. Dirkes, Aug, 28.

Receipt of Partnership Interest for Services: Income or Not?, by Evelyn C. Hume, and Ted D. Englebrecht, May, 28.

Recent U.S. Supreme Court Decisions on State and Local Tax Issues, by Richard W. Genetelli, David B. Zigman, and Cesar E. Bencosme, Nov, 38.

Reporting and Related Auditor Involvement in 1995, by Richard Dieter, Jan, 36.

Revised AICPA Code of Professional Conduct: Current Considerations, The, by S. Douglas Beets, Apr, 26.

Revising GAAP for Consolidations: Join the Debate, by Paul Pacter, Jul, 38.

Revisions in the Audits of Federal Government Contractors, by Robert A. Esernio, Jr., Robert A. Dyson, and Harriet Coorsen, Feb, 38.

SAS 70: Reports on the Processing of Transactions by Service Organizations, by Paul D. Warner, Nov, 30.

SAS No. 67 Fine Tunes the Confirmation Process, by Marc Levine, and Adrian Fitzsimons, Oct, 26.

Scrutiny of S Corporation Distributions, by Michael P. Watters, Mark B. Persellin, and Brian Greenstein, Dec, 42.

Tax on Contributions to Qualified Retirement Plans, The, by Bruce Clements, and Paul Streer, Jan, 48.

Team Partners in Fraud Detection, by Charles H. Calhoun, and Anthony J. Luizzo, Oct, 32.

U.S. Supreme Court Reviews State and Local Taxation Issues, by Daniel O'Connell, Mar, 16.

Visit to the FASB "Interviews with Members of the FASB", A, by Douglas R. Carmichael, and James L. Craig, Jr., Jan, 40.

Winning the Deductibility Game on Points, by Bruce M. Bird, Steven M. Platau, and Carol Appleton, Feb, 24.

Year-end Accounting and Auditing Advantage, by The Editors, Jan, 16.

DEPARTMENT INDEX

Accounting

- Accounting for Soil Contamination and Asbestos Removal, by Andrew D. Sharp, Jan. 55.
- Apply APB No. 21 When To Impute Rates of Interest, by Wanda A. Wallace and John Dalton, Dec. 54.
- Art and Historical Treasures: A Solution to the Museum Collection Controversy, by Henry R. Joenicke, and Alan S. Glazer, Mar. 46.
- Deferred Tax Accounting for Tax Carryforwards, by Walter G. Antognini, and Kwang-Hyun Chung, Oct. 58.
- Exposure Draft on Compensated Absences and GASB Priority Projects, by Robert T. Boyce, Jul. 52.
- GASB Issues Statement on Governmental Colleges and Universities, by Deborah A. Koebele, and LeRoy Mitchell, Jan. 54.
- Illustrations of Leases Involving Land and Buildings, by Jack O. Hall, and C. Richard Aldrige, Aug. 58.
- Impairment of Long-Lived Assets: Recognition, Measurement and Disclosure, by Baruch England, and Max Gottlieb, Sep. 72.
- Look at the Modified Cash Basis, A, by Wayne G. Bremser, and Kenneth M. Hildebeitel, Feb. 49.
- SFAS 94: Did It Produce Its Intended Effect?, by Charles E. Jordan, Apr. 56.
- Should the Client be Accepted?, by Thomas R. Craig, Nov. 64.
- 1991 Texas Tax Amendments, by Jill Leslie Altmarm, Jul. 64.
- Treatment of Certain Practice Problems in the Statement of Cash Flows, by Keith Smith, Robert Whitis, and Coy London, May. 60.

Accountants' Liability

- Importance of Having Insurance, by Dan L. Goldwasser, Mar. 66.
- Is There Trouble on the Horizon?, by Jack P. Kramer, Mar. 66.

Auditing

- Auditors as Business Advisors: Logical Extension of SAS 55, by Raymond M. Temple, Jan. 58.
- Case of the Misdirected Procedures, The, by Robert W. Rouse, Apr. 57.
- More Single Audit Guidance Coming, by Deborah A. Koebele, Jul. 54.
- Planning an Audit of an Employee Benefit Plan, by Michael H. Picciurro, Apr. 58.
- Suggestion to Have Auditors' Personal Signatures on Audit Reports, A, by Harry Zvi-Davis and Yoram C. Peles, Dec. 56.
- Test of Analytical Procedure Effectiveness, A, by Kurt Pany, and Steve Wheeler, Jun. 64.
- Update on Revision of SAS 63, by Deborah A. Koebele, and Leroy Mitchell, Jan. 57.
- You ARSCed for It!, by Steven Rubin, Mar. 51.

The CPA & the Computer

- Accounting with Newviews, by Murphy Smith, R. Steve McDuffy, and Virginia M. Cerullo, Dec. 80.
- DOS: Disaster or Security?, by Duane R. Milano, R. Shane Boyle, and I. Craig McKay, Nov. 94.
- Maintaining Client Records: A Short Data Base Program, by Baruch England, Jul. 70.
- Manufacturing Inventory Software Review, by Eric E. Cohen, Jun. 83.
- Microcomputers 101: Understanding the Basics, by Jonathan Firester, Jun. 82.
- Printing By the Ounce!, by Jack Wicks, Aug. 73.
- Review of Timeslips Release 5, by Rick Jackson, Oct. 83.
- Three Calculators for Office and On-The-Go, Jul. 70.
- What's New, by Jack Wicks, Aug. 73.

The CPA in Industry

- Activity Based Costing for Defense Contractors, by Francis J. Musso, May. 79.
- Decision Support Tools for Choosing Accounting Software, by Nancy A. Bagranoff, and Mark G. Simkin, Nov. 82.
- Insuring Profits, by Frank A. Brandi, Aug. 70.
- Is Roberto's Job Professor Mann's Problem?, by Richard Fein, Ronald C. Mannino, and Anthony T. Krzystofik, Dec. 70.
- Performance Audits, by Larry Stock, Aug. 70.

- Scriptoplegia: CPAs Suffer from It, by Peter F. Stone, Oct. 74.
- Tax Aspects of Corporate Bankruptcy, by Harold M. Hendler, Aug. 70.
- Trusts as Active Investors, by John N. Vitucci, Sep. 80.
- Zero-Based Control System: It Can Work in Good Times and in Bad, by Roger K. Doost, Jun. 72.

The CPA Manager

- How to Have Happy Clients, by David Cottle, Nov. 87.
- How to Run a Firm (or Anything Else for that Matter), by Robert Denney, Jun. 75.
- How to Set Up a Client Database, by Rhea M. Bertelsen, Jun. 74.
- Maintaining Loyalty and Productivity, by Phyllis Weiss Haserot, Jul. 68.
- Supervising Superstars: Talent and Temperament, by Jayne E. Osborne, Sep. 84.

Employee and Benefit Plans

- 401(k) Hardship Distributions—Final Regulations, by Paul Gevertzman, Apr. 70.
- Age-Weighted Profit Sharing Plans "Benefit Older Employees", by Paul Gevertzman, Mar. 63.
- Current and Changing Developments in Employee Benefit Plans, by Steven Koenig, Mar. 61.
- Election to Delay Retirement Benefit Payments may be Detrimental, by Kenneth Powell, Apr. 71.
- Employee Benefit Plans Update, by Sheldon M. Geller, Aug. 66.
- Employee Benefit Plan—Update, by Sheldon M. Geller, Jul. 59.
- Highlights of Final Regulations—Sec. 401(k) Plans, by Adrian A. Collins, Apr. 70.
- Medical Flexible Spending Plans, by William Auerbach, Apr. 71.
- Minimum Retirement Plan Distributions, by Kenneth Powell, Mar. 62.
- Self-Directed Investment Disqualifies Plan, by Sheldon M. Geller, Mar. 61.

Estates & Trusts

- Allocation of Expenses, by Andrew R. Meyers, Mar. 58.
- Assigning Insurance Policies to Charities, by Jonathan G. Blattmachner, Jan. 66.
- Estate or Income Tax Deductions, by Andrew R. Meyers, Mar. 59.
- Estimated Taxes for Fiduciaries, by Willis J. Clark, Jr., and Howard W. Kutcher, Mar. 58.
- Expanding the Annual Gift Tax Exclusion, by Iven R. Taub, Jan. 64.
- Facts about QDOTS: Beware of Estate Tax Traps, The, by Edward A. Slott, Apr. 67.
- Grim Reaper Takes its Tax Toll, The, by Cheryl R. Tager, Nov. 76.
- Importance of Buy-Sell Agreements for Closely Held Corporations, The, by Michael J. Abatemarco, and Alfred Cavallaro, Feb. 57.
- Income Tax Consequences of an Inheritance, by Christopher J. Byrne, Aug. 63.
- Jeopardy of Leaving Your IRA to a Trust, The, by Emanuel Eichler, Nov. 78.
- New York Clarifies Law as to Insurable Interests of Charities, by Gabe M. Wolosky, Nov. 76.
- Non-Deductibility of Life Insurance Premiums as Collateral for Note, by Anna Korniczky, and Siu Kwan, Dec. 64.
- Operating Expenses of a Business not Deductible as an Administrative Expense, by Albert /De Rosa, Mar. 57.
- Prosecution of Taxpayer's Mistresses for Failure to Pay Income Tax Reversed, by Joseph S. Saslow, May. 65.
- QTIP Treatment for a Personal Residence, by Zvi Rottenstreich, May. 69.
- Qualified Domestic Trust, The, by Leonore A. Briloff, Jan. 64.
- Reliance on a Trust Agreement Requires a Reading of Local Law, by Maryanne Cunningham, Aug. 63.
- Sec. 2702—Special Valuation Rules Personal Residence Trust, by Lenore A. Briloff, Dec. 62.
- Stock Restrictions Disqualify Marital Deduction, by Cheryl R. Tager, Nov. 76.
- Tax Liens or Statute of Limitations, by Edward Y. Lo, Jan. 63.
- Update on Estate Taxation of Non-Resident Aliens, by Clifford E. Hutton, and Darlene A. Smith, Oct. 70.

- Using Charitable Trusts, by Richard Farely, Dec. 62.
- Using Stepped-Up Basis On Sale After Spouse's Death, by Scott Ditman, Apr. 66.
- Value of Charitable Bequest must be Ascertainable at Date of death, by Chester Bellairs, May. 67.
- Value of Prior Gift Includable as Adjusted Taxable Gift, by Bernard Gitlitz, Jan. 64.

Federal Taxation

- Accrual of Real Estate Taxes—Elections Required, by Ed Morris, Aug. 60.
- Acquired Customer List is Classified as Goodwill, by Martin J. Flashner, Feb. 56.
- Alternative Minimum Tax Net Operating Losses and Individual Taxpayers, by Morton Zachter, Nov. 68.
- Back Pay Taxed in Racial Discrimination Case, by Peter Barton, Apr. 60.
- Bargain Purchase Element in LIFO Inventories at Risk, by William Katz, May. 64.
- Choice between Selling or Renting a Principal Residence, The, by Marilyn Silver, Feb. 54.
- Contractors and Trust Fund Problems, by Alan Zheutlin, Jun. 68.
- Divorcing: Should You Sell Your Marital Home?, by Charles E. Hines, Feb. 54.
- Early Distributions and the 10% "Penalty", by Kenneth M. Rosenberg, Nov. 74.
- Election to Expense Certain Depreciable Business Assets, by Michael David Schulman, Jan. 60.
- Employee's Reimbursement Expenses, by Arnold Rowan, and Bernard L. Dikman, Jan. 61.
- Excluding Utility Rebates from Gross Income, by Bruce Bird, Steven Platau, and Sid Etheredge, Dec. 58.
- Final Amendments to the Fringe Benefits Regulations, by Elaine Castellano, Oct. 66.
- Impact of the Alternative Minimum Tax On Middle Class America, The, by Sally A. Wahrman, Mar. 54.
- Inventory Capitalization Adjustment Late Filing, by Gerald Foreman, Feb. 53.
- IRS "Ceiling Rule" and Securities Partnerships, The, by Cheryl Kemp, Jun. 69.
- Landmark Costs Doubt on IRS Position, by Israel Keller, Nov. 68.
- Minimum Tax Credit: A Full Benefit to Future Years?, The, by Laurence D. Nayman, Apr. 61.
- New Rules for Corporate Tax Year Changes, by Ed Morris, Apr. 64.
- Original Issue Discount—Computation and Reporting, by Michael Alderman, and Eugene L. Winston, Oct. 68.
- Pacific First, by Michael Wencrofsky, Oct. 66.
- Proposed Regulations for Disguised Sales: Blame Congress Not IRS, by Bernard Rappaport, Jul. 56.
- Records Retention for ADP Systems, by John P. Orr, Jr., Oct. 67.
- Retailers Must Accrue Reimbursement of Co-op Ads, by Henry A. Garis, Jun. 68.
- Suspended Losses and Dispositions, by Martin Hyman, Jan. 62.
- Tax Court Allows Exclusion of Payments Received for community Property Interest in Pension, by Peter Barton, and Frances Hill, Aug. 60.
- Tax Shelter Bailouts through Gratuitous Transfers of Partnership Interests, by Jaime Taicher, Aug. 61.
- Withholding on Foreign Partners—General Tax Limitations Apply, by Alan Biegeleisen, and Gina Biondo, May. 62.

International Taxation

- Dacey Case: How to Avoid Probate and U.S. Citizenship, The, by Judith A. Jedrynic, Oct. 76.
- Payos Held Liable for Withholding, by Alyse J. Ferraro, Oct. 76.
- Regulations on Dual Resident Shareholders of S Corporations, by Mark L. Lubin, Oct. 77.
- Security Totalization Agreements, by Alyse J. Ferraro, Mar. 65.
- Worthless Stock Loss is Allocable to Foreign Source Income, by Lawrence A. Pollock, Mar. 64.

Management of an Accounting Practice

- Balanced Worklife, by Doug Brown, Jan. 69.
- Cracking Down on the Paper Parade, by Daniel Johnson, Apr. 77.
- Guidelines Concerning Corporate Partners, by Barry Horowitz, Feb. 66.

Managing Change, by Paul S. Strauss, Feb. 63.
 Managing Partners Tackle Rapid Change, by Jayne E. Osborne, Jan. 71.
 New Estimated Gift Tax Payment Requirement, by James P. Constantino, Feb. 66.
 Practice Continuation Plans: A Neglected Necessity, by Alan Reinstein, and Neal F. Zelenko, Mar. 69.
 Strategic Management for Public Accounting, by Jack L. Armitage, May, 70.
 Three Secrets of the One-Minute Manager, by Kenneth Blanchard, Apr. 76.

Management Advisory Services

ROI Revisited, by Roger K. Doast, Feb. 61.

News & Views

500th Anniversary of Columbus Noted, Oct. 6.
 Accountant's Loans Held Business Bad Debts, Jun. 14.
 Accounting Firm Acquires Company that is Suing it, Jan. 6.
 Accounting Gimmick Misleads Investors, Dec. 10.
 Agencies Advise Thrifts and Banks not to Adopt New Income Tax Standard, Jun. 10.
 Aiding and Abetting Penalty Applied for Each K-1 Form, Dec. 12.
 Alerts for Insurance Industry Auditors, Mar. 9.
 American Workers Give Social Security Thumbs Down, Dec. 8.
 Americans Have a Soft Spot for Tax Preparers, New Survey Finds, May, 10.
 America's Secret Weapon in the 21st Century, Dec. 8.
 APLS+ Now Obtained Through the Singer Insurance Group, May, 16.
 Appealing Penalties, Jan. 11.
 Are You the Most Overworked Executive in America?, Jun. 6.
 ARM Interest Refunds Must Be Reported in Income, Dec. 12.
 "Assembled Work Force" Held not Separate Amortizable Asset, Jan. 11.
 Attorney Allowed to Assign Income to Partners of His New Firm, Apr. 10.
 Attorney's Withdrawals from His Professional Corporation are Dividends, Not Loans, Jan. 14.
 Australian Corporations Law, Oct. 12.
 Back by Popular Demand—But a Month Earlier, Dec. 6.
 Back Pay Awards Ruled Includible in Income, Aug. 13.
 Bankers Like Disclosure Checklists, Nov. 8.
 Banks Make Huge Off-Balance-Sheet Commitments, Apr. 8.
 Banks Not Required to Accrue Interest on Short-Term Loans, May, 19.
 Batzer Retires after 14 Years, Aug. 6.
 Be Fair to the Commission Agent, by Philip Zimmerman, Dec. 14.
 Bill to Improve ERISA Enforcement, by Deloitte & Touche Review, Aug. 12.
 Book Review: *Auditing Standards and Procedures Manual 1992*, by John F. Burke, Mar. 9.
 Book Review: *Government Accounting and Auditing Disclosure Manual*, by Gregory D'Alessandro, Jul. 9.
 Book Review: *Preparing Your Family to Manage Wealth*, by Alexander A. H. Bohtling, Apr. 7.
 Book Review: *The McGraw-Hill Handbook of Global Trade and Investment Financing*, by Alexander A.H. Bohtling, Oct. 8.
 Book Review: *The McGraw-Hill Pocket Guide to Business Finance*, by Alexander A. H. Bohtling, Aug. 10.
 Book Review: *Unaccountable Congress*, by John F. Burke, Dec. 8.
 Bowman's Annual Survey of Firm Profitability, Dec. 9.
 Cash Reporting Rules Should be Observed, Apr. 10.
 Casualty Loss Limited to Adjusted Basis Shown on Partnership Return, Sep. 14.
 Change of Heart—IRS Allows Deduction for Certain Tax Preparation Expenses, Jun. 11.
 Changes at the CPA Journal, Sep. 6.
 Changing Image of the CPA, The, Aug. 7.
 Changing the Image of the CPA, Dec. 6.
 Child Care on Saturdays During Tax Season, Jun. 8.
 Civil Rights Act of 1991 Provides Stricter Guidelines and Increased Liability, The, Mar. 10.
 Common Causes of Claims, Apr. 8.
 Comprehensive Guide on Accounting for Income Taxes Available from Price Waterhouse, Aug. 10.
 Computers in Accounting: For the Brave, A New World, by Thomas W. Hogland, Nov. 9.

Conference on Accounting and the Environment, Sep. 10.
 Corporate Estimated Taxes for 1992, Mar. 10.
 Corporations with no Prior Year's Tax Liability Estopped from Relying on Prior Year for Estimated tax Purposes, Oct. 13.
 CPA Candidate Stats Show Higher Pass Rate with Advanced Degrees, Jan. 6.
 CPA's Cost of Staying Physically Fit not Deductible, by Peter Barton, and Clayton Sager, Mar. 14.
 Creating an Expectation Gap, Jul. 9.
 Crisis in Professional Liability, The, Aug. 11.
 Customer Comes Second, The, Sep. 7.
 Decedent's Transfer of Home to Her Son Proves Invalid, Jul. 10.
 Delay on Sale of Residence Does Not Forclose Rollover, Nov. 10.
 Developments in Technology, by Harold C. Gellis, Nov. 16.
 Distinguished Professorship in Accounting, Aug. 8.
 Don't Beat Up On CPAs, Mar. 8.
 Door to Communications with Impact, The, by Paul Meijer, Nov. 9.
 Draft Guidance on Accounting for Loan Impairment, Sep. 8.
 Draw Your Own Graph, May, 10.
 Drucker on Productivity of Knowledge and Service Workers, Mar. 8.
 1992 Economic Census, Dec. 6.
 Elliott Receives AAA Wildman Medal, Oct. 8.
 Estimated Tax Payment Rules, Feb. 10.
 Even though It's a Leap Year, 1991 Forms 1099A are Due February 28, Feb. 11.
 Expatriates Must Make Timely Election, Feb. 10.
 Expectation Gap Shows Up in Doonesbury, May, 10.
 Expenses Allocable to Tax-Exempt Income Disallowed, Nov. 14.
 Expenses of Setting Up Endowment Fund Not Deductible, Jun. 14.
 FASB Finalizes Statement on Income Taxes, Feb. 8.
 FASB Issues ED on Postemployment Benefits, by Deloitte & Touche Review, Aug. 10.
 FASB Issues SFAS 107, Feb. 8.
 FASB Issues Two EDS, May, 15.
 FASB Puts Brakes on Marketable Securities Project, Mar. 9.
 FASB Reports Progress on Fair Value Accounting for Investments in Securities, Sep. 10.
 FEI Speaks Out against Excessive Auditor Liability, Sep. 10.
 Final COSO Report Issued, Dec. 10.
 Forensic Accounting—The Hot Track of the '90s, Mar. 6.
 Fortune Asks the Question: Can You Trust That Audit?, Jan. 6.
 GASB Delays Decision on Statement 11, Dec. 10.
 GASB Issues Discussion Memorandum on Grants, Jun. 8.
 GIC Diversification Encouraged, May, 12.
 Gifts of Life Insurance to Charity, Feb. 10.
 Gifts to Trusts Established to Fund College Educations Held Nonexcludable, Jan. 14.
 Goldstein on Goldstein, by Stanley Goldstein, Dec. 14.
 Heads of Tax Departments are Well Paid, Jan. 6.
 High Net Worth: This One's For You, Sep. 6.
 Hourly Fees for Litigation Services on the Rise, Apr. 7.
 Important Corrections, Feb. 11.
 Interest Income Accrual must Continue Where Loan Principal may not be Paid, Jan. 10.
 International Group of Firms is Briefed on Professional Liability Issues, Dec. 10.
 Introduction to Bartering, Feb. 8.
 IRA Revocations Must Be Reported, Feb. 9.
 IRS Arguing FNMA Hedging Losses are Capital, Oct. 12.
 IRS Clarifies FICA Treatment of S Corporations' Health Insurance Premiums, Apr. 9.
 IRS Finalizes Simplified Payroll Tax Deposit Rules, Dec. 12.
 IRS Issues Procedure for Resolving Employee Benefit Plan Operational Defects, Dec. 11.
 IRS Offers a Simplified Depreciation Election—But Beware, by Larry Goldman, Dec. 13.
 IRS Rules on a Texas Limited Liability Company, The, Jul. 14.
 IRS Rules on Advertising Costs, Nov. 14.
 Jointly Held Property Included Entirely in Husband's Estate, Nov. 14.
 Just Looking, Oct. 8.
 Kansas CPAs Can Practice in Limited Liability Company Form, Apr. 8.

Liability Insurance Vital to Cover Defense Costs Even if CPA Innocent of Malpractice, Jan. 10.
 Loans to Shareholder Held Bona Fide, Feb. 9.
 Loss Prevention for the Tax Practitioner, by Michael J. Chovanek, Jun. 10.
 Luxury Tax and Mercedes-Benz, Apr. 7.
 Mason Reopens Issue of National CPA Certificate, May, 16.
 Max Block Award Winner and Runner-Ups, Jun. 6.
 Maximizing the Dependency Deduction, by Martin M. Spencer, Mar. 14.
 Meal Allowances Ruled Compensation, Feb. 10.
 Mileage Allowance Increase, Mar. 14.
 Misplaced Jubilation, Jul. 16.
 More Tax Changes in the Most Recent Unemployment Bill, Sep. 14.
 Mortgage Points—IRS Spells Out the Rules, by Ed Morris, May, 16.
 Most Important Accounting Issue: International Comparability, The, Oct. 6.
 National Executive Service Corps Wants You, Dec. 9.
 Network, The, by Rona Chemo, Jul. 8.
 Nevada Boasts of Ideal Tax Climate for Use of Holding Company, Sep. 8.
 New Book from Crumley and Smith—This One on Personal Financial Planning—, May, 15.
 New Classified Section for Quality Reviewers, May, 6.
 New Jersey CPAs Urge Tax Simplification, Dec. 6.
 New Limits on Auto Deductions, by Ed Morris, Aug. 12.
 New Medicare Physician Fee Schedule, Apr. 6.
 New Payroll and School District Taxes, Mar. 9.
 New Russian-U.S. Tax Treaty, Oct. 14.
 New York State Announces Paperwork Reduction, Feb. 9.
 News from the AICPA, Jan. 6.
 No FIFO Rule Available for Charitable Contributions of Capital Gain Property, Jun. 16.
 No Portion of Private Annuity Payment Deductible as Interest, Jun. 15.
 No Statute of Limitations for Aiding and Abetting Penalty, Mar. 10.
 November is Computer Month, Nov. 9.
 Obtaining Credit for Qualified Rehabilitation Expenditures, Jan. 14.
 Offers in Compromise Emerging as Alternative to Bankruptcy, May, 18.
 Oil and Gas Reserves Are Not Worth Sales Price, Nov. 10.
 Outplacement Services Deemed Mostly Nontaxable, Oct. 12.
 Passive Investment Income of S Corporations, Mar. 11.
 Pass-Through Entities and the Statute of Limitations, Sep. 16.
 Password is . . . Incentive, The, May, 6.
 Payment Received to Relinquish Interest in Gifted Property is Excludible, by Peter Barton, and James Fischer, Jul. 11.
 PCPS Survey of Small Business, Jul. 6.
 Plan Now, Collect Sooner, by Don Istvan, Mar. 8.
 POB Annual Report Comments on the Profession, Feb. 6.
 Political Posturing or Economic Reform?, Mar. 6.
 Preparer of K-1S Held not to be Preparer of Partners' Returns, Sep. 16.
 Preparer of Partnership Returns Held a Preparer for Limited Partners, Jun. 14.
 Price Waterhouse Comes to Port Jefferson, New York, Jul. 8.
 Quality Review Statistics, Nov. 8.
 Questions and Answers on OMB Circular A-133, Aug. 10.
 Reality of Obtaining New Clients, The, Jul. 15.
 Recession Creates Planning Opportunity, Sep. 6.
 Reimbursements for Saturday Stays Constitute Deductible Business Expense, Sep. 16.
 Requirements for British Chartered Accountants, by George S. Jackson, May, 15.
 Resident Alien Must Withhold on Alimony Paid to Canadian Ex-Wives, May, 18.
 Revised Report on Internal Control, Apr. 8.
 Roofer's Goofs equals Casualty Loss, Feb. 8.
 Rules Governing Day Care Providers Eased, Apr. 14.
 SAs 67 to 70 are Expected, Feb. 8.
 Scapegoat Litigation will Drain U.S. Economy an Average of \$17.8 Billion Annually, Oct. 10.
 SEC Holds Conference on Market Value Accounting, Jan. 8.
 SEC Professional Accounting Fellow Program, Dec. 6.
 SEC Professional Accounting Fellows Selected, May, 12.

SEC Proposals to Ease Small Firms Registration and Reporting Requirements, by Deloitte & Touche Review, May, 10.

SEC Proposes Disclosures on Executive Compensation, Sep, 7.

Second "Success in the '90s" Seminar Planned, Aug, 7.

Securities Industry Recommends Changes for the Sake of Safety and Soundness, Jul, 9.

Self-Employment Tax Included in Calculating Income Tax Understatement, May, 18.

Separate Academic Studies and Professional Accounting Examination Preparation, Jan, 10.

Shareholder's Extension of Statute of Limitations Extends Period for S Corporation Items, Apr, 9.

Shareholder's Withdrawals from Corporation Deemed Dividends, Jul, 10.

Short-Term Auto Leasing, by Susan Gavlak, Jul, 6.

Six Honest Serving Men, Sep, 8.

Six Largest Accounting Firms are among 30 Largest Private Companies, Feb, 6.

Small Businesses Speak Out, Oct, 6.

1993 Social Security and Medicare Taxable Wage Bases Announced, Dec, 12.

Special Committee on Financial Reporting: Initial Report, by William W. Holder, Jun, 8.

SSARS ED Issued March 18, May, 15.

State and Local Tax Burden Per Person, Nov, 14.

State Sales Taxes Average 5% for the First Time, Apr, 6.

Stolen Art Objects Included in Gross Estate, Apr, 14.

Study of Make-Up of Boards of Directors, Sep, 7.

Study Under Way of Accountants in the Movies, Apr, 7.

Suffering from Cognitive Dissonance, Aug, 6.

Supply of Accounting Graduates Up: But Fewer are Hired, Nov, 9.

Supreme Court Considering Some Secular Trust Participants Taxable Under IRS Ruling, Apr, 10.

Supreme Court Rules on Deductibility of Takeover Expenses, May, 18.

Supreme Court Upholds *National Bellas Hess* in *Quill*, Aug, 12.

Survey Highlights Health Care Dilemma, Aug, 6.

Tax Hints, Mar, 14.

Tax Preparer Batting Average Goes "O For 48"—But what about the Curve—Balls?, Apr, 6.

Taxability of Sex Discrimination Settlement, Apr, 14.

Telecommuting: How to Meet the Challenges of a Changing Workforce, by Mark Luczak, May, 6.

Think of the Children, by Stuart Kessler, Dec, 13.

This HMO Will Go Broke, by Benjamin Podgor, Dec, 9.

Trading in Treasury Bill Futures Yields Capital Losses, Sep, 14.

U.S. Chamber of Commerce Advocates Tax Relief, Feb, 6.

U.S. Liability Crisis, Oct, 12.

U.S. Manufacturers and Retailers: Slow to "Quick Response", Jun, 6.

U.S. Supreme Court Surprises Some, Jul, 8.

U.S. Trails Japan in People Management, Jul, 6.

Unlicensed Individuals, Apr, 7.

Use of Computers in a Large Firm, Nov, 8.

Users and Preparers Agree on Historical Cost, Oct, 8.

Watch Out: Illegal Software, Feb, 6.

Watson on International Opportunities for CPAs, May, 12.

Welcome Tennessee CPAs, Jun, 6.

What is the CPA Club?, May, 6.

When are Expenses in Connection With Bankruptcy Deductible?, Apr, 10.

When Do Generation-Skipping Transfers Occur?, Jul, 14.

The Practitioner & the Computer

Fonts-On-The-Fly, by Eric E. Cohen, Apr, 85.

Microcomputer Transmitted Disease, by E. Lewis Bryan, Jan, 75.

Network Administrators: What They Do, Why You Need Them, by Mark Luczak, Mar, 73.

Selecting the Best Spreadsheet, by P. Paul Lin, Apr, 82.

Spreadsheet Keyboard Macros, by E. Lewis Bryan, Feb, 69.

Courts and IRS Assist Planners Who have Million Dollar GST Problems, The, by Anthony P. Marshall, Oct, 79.

Deferred Annuities = Safety and Tax Advantages, by Jeffrey H. Eichner, Apr, 79.

Estate Planning with Private Annuities, by Michael F. Smith, May, 75.

Gift or Residence Trust, A, by William H. Mears, Jr., Jun, 78.

Group Term Life Insurance: The Old Way or the New Way?, by Joseph F. Aragona, and Joseph E. Godfrey, Sep, 86.

Help with the Home Office Deduction and Auto Expense Bonus, by Marie Arrigo, May, 73.

Medical Insurance: Waiver of Co-Insurance May Constitute Fraud, by Marvin Wexler, and Edward Baer, Dec, 78.

Planners Cope With SFAS 106, by David Langer, Dec, 75.

Planning for the Physically and Developmentally Impaired, by Kenneth G. Secemski, Jan, 73.

Problems with Power in Irrevocable Life Insurance Trusts, by Melvin L. Maisel, Oct, 80.

Providing for College Education in the 21st Century, by Stanley Person, Apr, 79.

Small Cap Stocks: A Long-Term View from the Trenches, by Michael M. Via, Jan, 72.

Withdrawals from IRA without 10% Penalty, by Alfred F. Crommett, Nov, 90.

Quality Review

Analytical Procedures, by Anthony J. Mancuso, Apr, 90.

Third Year of Quality Review Begins—Now it's the Sole Practitioners' Turn, The, by Anthony J. Mancuso, Jun, 86.

State & Local Taxation

California Lower Court Upholds Worldwide Combined Reporting, by John J. Fielding, Sep, 76.

Connecticut—Discretionary Authority Adjustments, by Jerrold S. Gattegno, Apr, 74.

Connecticut Sales and Use Tax Preparation Services, by Barry Horowitz, Aug, 69.

Corporate Minimum Tax and Charitable Contributions, by Lawrence M. Lipoff, Jul, 62.

Food Processing Machinery Does Not Qualify for Sales Tax Exemptions, by Rose Litvack, Dec, 66.

Inequity in the Treatment of the Estate Tax Deduction, by Mark H. Levin, Jan, 68.

Maryland Tax Changes, by Thomas O. Neuman, Dec, 68.

NJ's Resident Credit for tax paid to other jurisdictions, by Mario Pottinger, Aug, 69.

New York City UBT: Special Exemption for Corporate Partners, by Henry Goldwasser, May, 68.

New York's Income Tax Treatment of Nonresident Taxpayers, by Cheri Sayah, Jul, 62.

New York Tax Tribunal Clarifies the Standards for Combined Reporting, by Richard W. Genetelli, and David B. Zigman, Oct, 72.

New York Treatment of Dividends from Subsidiaries, by Joseph R. Bodan, Nov, 79.

S Corporation Shareholder Medical Insurance and the NYC Alternative Base, by Henry Grabkowitz, Sep, 76.

Sales of Hawaiian Real Property by Nonresident, by Joseph A. Tighe, III, Oct, 72.

Sales Tax on Delivery Charges, by Michell Eicban, Dec, 66.

Specific Regulations Regarding Collection of Sales Tax in Interior Cleaning, by Neil Sanenberg, Dec, 66.

Stiff Penalties for Failure to File Federal Form 5472, by Nicholas A. Marin, Grant Thornton, Jul, 62.

Tax Planning in the Connecticut Tax Environment, by Henry Grabkowitz, Jan, 68.

Taxation of Connecticut S Corporation Shareholders, by Joseph A. Lux, Oct, 73.

Taxation of Incentive Stock Options for Nonresident Individuals, by Joseph R. Bodan, Feb, 60.

Taxation of Non-Residents, by Robert Halfon, Nov, 79.

Taxation of Sale of Real Property by S Corporation, by Bruce D. Kowal, Nov, 79.

Throwout is Alive and Well in Connecticut, by Daniel O'Connell, May, 68.

Update on State Tax Issues Before the U.S. Supreme Court, by Jeffrey S. Peters, Apr, 73.

TOP TEN REASONS TO READ THE CPA JOURNAL

1. It is the primary independent source of information and guidance for CPAs nationwide; there is no political or professional bias in its contents.
2. It's the one source busy professionals can turn to for a quick, "total scope" of the news in their profession.
3. The editorial content is highly practical and literally shows CPAs "how to" use the information in their day-to-day practice.
4. Five feature articles provide unique, objective analysis and expert advice on the latest issues, trends and developments.
5. Regular departments provide coverage of all the profession's key areas.
6. A comprehensive annual index ensures accessibility to all editorial from the previous year.
7. Survey statistics show the journal is retained as a valuable resource by three out of four subscribers.
8. The journal is read by some of the most highly influential people in the profession—roughly 35% of the subscribers are partners in public practice and 30% are high ranking financial officers in business and industry.
9. The journal's editorial staff conducts regular readership surveys to learn subscriber needs and see that those needs are addressed.
10. At \$42 per year, it is one of the most economical publications available to the CPA profession.

THE CPA JOURNAL

IF THIS IS NOT YOUR ISSUE
WHY NOT SUBSCRIBE TODAY?
CALL OUR CIRCULATION DEPARTMENT
(212) 973-8336